## NEBRASKA NONHIGHWAY USE MOTOR VEHICLE FUELS CREDIT COMPUTATION

for use with Form 1040N, Form 1041N, Form 1065N, Form 1120N, and Form 1120-SN

**FORM 4136N** 

• Read instructions on reverse side Name as Shown on Return Social Security or Nebraska I.D. Number

Nebraska Nonhighway Use I.D. Number

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	PART A — Nonhighway Use Motor Vehicle Fuels Credit Computation										
1	callons of gasoline and gasohol purchased directly from sellers. Enter in the space provided the seller's name and the number of allons purchased from each seller during each period. Retain all invoices with your records.										
	gallons purchased from each selle	during each period. Netain air	invoices with your re	corus.		NUMBER OF GALLONS PURCHASED					
	Name of Seller (Attach Schedule, if Necessary)					(A) 1-1-2000	(B) 7-1-2000 Through 12-31-2000				
			L GALLONS PURCH		1						
2	Distributed share of gallons purcha		-	-	,						
	company, or S corporation (see ins	structions on reverse side)			2						
3	Total gallons qualified for credit (to	3									
4	1 Total gallons qualified for credit (total of lines 1 and 2, column B)										
5	Nonhighway use motor vehicle fue	5	.2165	.2165							
6	Nonhighway use motor vehicle fue	els credit for each period (lines	3 and 4 multiplied by	line 5)	6	\$		\$			
	Total Form 4136N credit (total of	of		7	\$		<del>                                     </del>				
	Forms 1040N, 1041N, or 1120N										
8				-				poration	n. ente	er in	
	If any of the gallons in Part A are a share of gallons purchased by a partnership, limited liability company, or an S corporation, enter in the space provided the name, address, Nebraska identification number, and federal identification number of each partnership, limited liability company, or S corporation.										
	Name	Addr	ess	ı	Nebr	aska I.D. Numb	er	Federal	I.D. Nu	ımber	
	PART C	— For Partnerships, Limited Lial	nility Companies, and	S Corno	atio	ns Only					
9	Distribution of qualified gallons among partners, members, and shareholders. Enter in the space provided the partner's, member's, or shareholder's name, social security number or federal identification number, share of income/ownership, and share of gallons purchased during each period.										
		Social Security Share		of	SHARE OF GALLONS						
	Names of Partners, Members, or Shareholders		Number or Federal Incom I.D. Number Owner		e or	1-1-2000 Through 6-30-2000		,	7-1-2000 Through 12-31-2000		

TOTALS	100%	

## **INSTRUCTIONS**

**WHO MUST FILE.** Every individual, corporation, fiduciary, partnership, limited liability company, or S corporation which is properly licensed must complete Form 4136N to claim a refundable credit for nonhighway use of motor vehicle fuels (e.g., gasoline and gasohol).

Individuals, Corporations, and Fiduciaries must file Form 4136N to claim nonhighway use motor vehicle fuels credit. Partnerships, Limited Liability Companies, and S Corporations cannot claim the credit for nonhighway use motor vehicle fuels. The qualified purchases are distributed to the partners, members, or shareholders who may claim the credit.

**CLAIMING THE CREDIT.** This form must be completed and attached to the income tax return filed by an individual, fiduciary, or corporation to claim the credit. Partners, members, or shareholders may claim a credit by attaching the partnership's, limited liability company's, or S corporation's Form 4136N to their return. Send the return and attached form to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

Fiscal year filers must file this form for the calendar year in which their fiscal year begins. Complete and attach a

schedule using the same format as the Form 4136N for the months in the next calendar year of the taxpayer's fiscal year. The applicable credit rate must be requested from the Motor Fuels Division. If the prior calendar year's purchases are included on Form 1065N or Form 1120-SN, the appropriate Form 4136N for that year must be attached to the current year's filing.

Permitholders may file a claim each month for tax credit motor vehicle fuels purchased during the preceding month when they are entitled to an annual tax credit in excess of \$60,000, based on claims filed for the preceding tax year.

**PERMIT REQUIRED FOR NONHIGHWAY USE MOTOR VEHICLE FUELS.** The actual purchaser of the fuels must obtain a permit **prior** to purchasing fuels qualified for this credit. This permit is obtained by completing the Nebraska Permit Application to Purchase Nonhighway Use Motor Vehicle Fuels, Form 83, and mailing it to the Nebraska Department of Revenue along with the \$10 fee. This application may be obtained from the department's Web site: www.nol.org/revenue, or by calling 1-800-742-7474 (in Lincoln call 471-5729). Permits must be renewed by January 1 of every third calendar year. Current permits were renewed effective January, 2001.